

104TH CONGRESS
1ST SESSION

H. R. 2435

To amend the Internal Revenue Code of 1986 to increase the deduction for the health insurance costs of self-employed individuals to 100 percent of such costs.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 29, 1995

Mrs. KELLY (for herself, Mr. BARTLETT of Maryland, Mr. BOEHLERT, Mr. BROWNBACK, Mr. CHABOT, Mr. CHRYSLER, Mr. COX of California, Mr. DUNCAN, Mr. FORBES, Mr. FOX of Pennsylvania, Mr. FUNDERBURK, Mr. HASTINGS of Florida, Mr. SAM JOHNSON of Texas, Mr. KENNEDY of Massachusetts, Mr. LATOURETTE, Ms. LOFGREN, Mr. LONGLEY, Mr. MCINTOSH, Mr. MANZULLO, Mr. METCALF, Mrs. MEYERS of Kansas, Ms. MOLINARI, Ms. PRYCE, Mr. SALMON, Mr. SOUDER, Mrs. WALDHOLTZ, Mr. WARD, and Mr. WELLER) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to increase the deduction for the health insurance costs of self-employed individuals to 100 percent of such costs.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Self-Employed Health
5 Fairness Act of 1995”.

1 **SEC. 2. INCREASE IN DEDUCTION FOR HEALTH INSURANCE**
2 **COSTS OF SELF-EMPLOYED INDIVIDUALS TO**
3 **100 PERCENT OF SUCH COSTS.**

4 (a) IN GENERAL.—Paragraph (1) of section 162(l)
5 of the Internal Revenue Code of 1986 (relating to special
6 rules for health insurance costs of self-employed individ-
7 uals) is amended by striking “30 percent” and inserting
8 “100 percent”.

9 (b) EFFECTIVE DATE.—The amendment made by
10 this section shall apply to taxable years beginning after
11 December 31, 1994.

